

UNDERSTANDING PROPERTY TAXES

We designed this information sheet to provide you with basic knowledge about how the Montana property tax system works. We encourage you to contact your local Department of Revenue office if you need additional information or have questions.

Your Rights: Informal Review and Formal Appeal

What if I don't agree with the value given to my property?

If you do not agree with our determination of the market value or classification of your property, you will need to file an appeal in writing using one of the options listed below.

Informal Review

Our office offers an informal property review process. This allows you an opportunity to have your questions answered concerning the value on your property.

The informal review starts when you fill out Form AB-26, available from your local Department of Revenue office or on our website at revenue.mt.gov. This form must be completed and filed within thirty days of the date you received your property assessment notice. The deadline for filing an AB-26 has passed for the 2009 tax year. For those that have filed a timely AB-26 for the 2009 tax year, we will notify you of the time and place of the review, and will send a written determination of our decision after the review.

We encourage property owners who have questions or concerns about their property values to use the AB-26 process. It's normal to reach a resolution at that stage.

County Tax Appeal Board

If you are not satisfied with the results of your informal review, or if for some reason you don't want to use the informal review process, you can appeal your value to the County Tax Appeal Board. Appeal forms are available at your local county clerk and recorder's office, or on the State Tax Appeal Board's website at stab.mt.gov. Appeals to the County Tax Appeal Board have to be filed within thirty days of the date you received your property assessment notice or, if you requested an informal review, within 30 days of our decision.

State Tax Appeal Board

If you are not satisfied with the County Tax Appeal Board's decision, you can appeal to the State Tax Appeal Board. Appeals to the State Tax Appeal Board must be filed within thirty days of receiving the County Tax Appeal Board's decision. The decision of the State Tax Appeal Board is final, unless you pursue district court action.

Do I need to pay my taxes if I disagree with my property value or classification?

If you are appealing your property's market value or classification and your taxes become due before your appeal is resolved, you will need to:

- Specify the grounds of your protest in writing, *and*
- Pay the taxes disputed under protest by the due date.

If you are successful in your appeal, your County Treasurer will send you a refund. Please contact your County Treasurer for more information.